

Property Information

Current Owner: SCOTT TERRY 1619 RODEO DRIVE VIRGINIA BEACH VA 23464	Property ID 6610000164 Physical Address 1109 PORCHER SCHOOL RD Property Class 905 - VAC-RES-LOT Plat Book/Page / Neighborhood 341204 XB04 U.S. Highway 17, See Wee Plat Acres 1.6000
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Legal Description: SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD

Sales History

Book	Page	Date	Grantor	Grantee	Type	Deed	Deed Price
1133	593	7/29/2022	SCOTT TERRY	SCOTT TERRY	S	QC	\$5
0875	896	2/18/2020	MCNEIL JAMES	SCOTT TERRY	S	QC	\$10
Z198	467	12/14/1990	CONVERSION CONVERSION	MCNEIL JAMES		Ge	\$0
M128	024	5/24/1982		CONVERSION CONVERSION		Ge	\$0

RECEIVED

OCT 23 2025

SC Court of Appeals

Exhibit A

STATE OF SOUTH CAROLINA)
)
COUNTY OF CHARLESTON)

LAST WILL AND TESTAMENT
OF
JAMES MCNEIL

I, the undersigned, James McNeil, a resident of and domiciled in the state and county aforesaid, do hereby make, publish and declare this to be my Last Will and Testament, hereby revoking all Wills and Codicils at any time heretofore made by me.

**ITEM I
PERSONAL REPRESENTATIVE**

I hereby nominate, constitute and appoint as Personal Representative of this my Last Will and Testament Sheila Powell and direct that my Personal Representative shall serve without bond.

**ITEM II
PAYMENT OF DEBTS AND EXPENSES**

I direct that all debts that shall be legally owing by me, my funeral expenses, the expenses of my last illness, and the expenses of the administration of my estate, be paid by my Personal Representative as soon as practicable from my Residuary Estate, except that as to any debt secured by property, whether by mortgage or by any other security instrument, my Personal Representative may, in the sole discretion of my Personal Representative permit such property to pass subject to such debt. I authorize my Personal Representative to claim any of the expenses of the administration of my estate as income tax deductions upon an income tax return or returns whenever my Personal Representative deems such action advisable to achieve an overall reduction in the income and death taxes payable by my estate.

**ITEM III
PERSONAL AND HOUSEHOLD EFFECTS**

I give and bequeath all my personal and household effects of every kind including but not limited to furniture, appliances, furnishings, pictures, silverware, china, glass, books, jewelry, wearing apparel, boats, automobiles, and other vehicles, and all policies of fire, burglary, property damage, and other insurance on or in connection with the use of this property to my wife, Emily McNeil.

**ITEM IV
REAL PROPERTY**

I give, devise and bequeath all of my right, title and interest in my real property located at 1109 Porcher School Road in Awendaw, South Carolina to my daughter Terry Scott to be hers in fee simple. I give, devise and bequeath all of my right, title and interest in my real property located at 1230 Porcher School Road in Awendaw, South Carolina to my wife Emily McNeil to be hers in fee simple.

Exhibit B

**ITEM V
RESIDUARY**

I give, devise and bequeath all the rest, residue and remainder of my property of every kind and description, (including lapsed legacies and devises), wherever situate and whether acquired before or after the execution of this Will, to my wife Emily McNeil to be hers in fee simple. Should Emily McNeil predecease me, I give, devise and bequeath all the rest, residue and remainder of my property of every kind and description, (including lapsed legacies and devises), wherever situate and whether acquired before or after the execution of this Will to all of my daughters who survive me, in equal parts: Sheila Powell, Terry Scott, Pamela McNeil, Emma Huger, and Yvette Dilligard.

**ITEM VI
DEFINITION OF CHILDREN**

In every instance where it is material, a legally adopted child, whether adopted before or after the date of the execution of this Will, shall be considered as if it were a natural born child of the adoptive parent. Consequently, any reference to a descendant, or issue, or a child of mine shall be construed to include any adopted children in the line of descent for all purposes (including tracing of descent) as if they had been related by blood. Additionally, any reference to a descendant, or issue, or a child of mine shall be construed to include any after born children or children conceived before my death but born after my death.

**ITEM VII
DEFINITION OF SURVIVES**

If any devisee (s) and I should die under such circumstances as would render it doubtful whether the devisee or I died first, then it shall be conclusively presumed for the purpose of this my Will that said devisee(s) predeceased me. Should any beneficiary under this Will die within fifteen (15) days of my death, then for purposes of this will, that beneficiary shall have predeceased me.

**ITEM VIII
FIDUCIARY POWERS**

By way of illustration and not of limitation, and in addition to any inherent, implied or statutory powers granted to personal representatives and trustees generally, my Personal Representative as Personal Representative and/or as Trustee is specifically authorized and empowered with respect to any property, real or personal, at any time held under any provision of this my Will to allot, allocate between principal an income, assign, borrow, buy, care for, collect, compromise claims, contract with respect to, continue any business of mine, convey, convert, deal with, dispose of, enter into, exchange, hold, improve, incorporate any business of mine, invest, lease, manage, mortgage, grant and exercise options with respect to, take possession of, pledge, receive, release, repair, sell, sue for, to make distributions in cash or in kind or partly in each without regard to the income tax basis of such asset and in general; to exercise all of the powers in the management of my estate or the trust which any individual could exercise in the management of similar property owned in his or her own right, upon such terms and conditions as to my Personal Representative may seem best, and to execute and deliver any and all instruments and to do all acts which my Personal Representative may deem proper or necessary to carry out the purposes of this my Will, without being limited in any way by the specific grants of power made, and without the necessity of a court order.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 12 day of December, 2019.

James McNeil
JAMES MCNEIL

SIGNED, SEALED, PUBLISHED AND DECLARED by the above named Testator, JAMES MCNEIL, as and for his Last Will and Testament, in our presence and in the presence of said of said Testator, and in the presence of each other, have hereunto set our hands as witnesses thereto.

[Signature] Charleston, South Carolina
[Signature] Charleston, South Carolina

I, **James McNeil**, the Testator, sign my name to this instrument, consisting of a total of 4 pages (not including any attached Personal and Household Effects Memorandum to Will), this 12 day of December, 2019, and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my last Will and that I sign it willingly (or willingly direct another to sign for me), that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen (18) years of age or older, of sound mind, and under no constraint or undue influence.

James McNeil
JAMES MCNEIL



\$0.00 CHECK OUT

- RETURN
- SALES
- TAX INFO
- ADDITIONAL PROPERTY INFO
- PRINT

Property Information

Current Owner:
 SCOTT TERRY
 1619 RODEO DRIVE
 VIRGINIA BEACH VA 23464

Property ID 6610000164
Physical Address 1109 PORCHER SCHOOL RD
Property Class 905 - VAC-RES-LOT
Plat Book/Page /
Neighborhood 341204 XB04 U.S. Highway 17, See Wee
Plat Acres 1.6000

Legal Description: SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD

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Z198	467	12/14/1990	CONVERSION CONVERSION	MCNEIL JAMES		Ge	\$0
M128	024	5/24/1982		CONVERSION CONVERSION		Ge	\$0

- RETURN
- SALES
- TAX INFO
- ADDITIONAL PROPERTY INFO
- PRINT


LOCAL FILE NUMBER		WEST VIRGINIA STATE DEPARTMENT OF HEALTH DIVISION OF VITAL STATISTICS				BIRTH NO.	
		CERTIFICATE OF LIVE BIRTH				7- 88018998	
CHILD	1. CHILD-NAME FIRST MIDDLE LAST DORIAN DONITA SCOTT			SEX FEMALE	DATE OF BIRTH (Mo., Day, Yr.) OCT. 19, 1988		HOUR 3:40A.M.
	2. HOSPITAL NAME (If not in hospital, give street and number) PRINCETON COMMUNITY HOSPITAL			3. CITY, TOWN OR LOCATION OF BIRTH PRINCETON		4. COUNTY OF BIRTH MERCER	
CERTIFIER	5a. (Signature) <i>[Signature]</i> CERTIFIER NAME AND TITLE (Type or Print) JOHN D. MULDOON, M.D. REGISTRAR			DATE SIGNED (Mo., Day, Yr.) OCT. 19, 1988	NAME AND TITLE OF ATTENDANT AT BIRTH IF OTHER THAN CERTIFIER (Type or Print)		
	6a. (Signature) <i>[Signature]</i> MOTHER-MAIDEN NAME FIRST MIDDLE LAST TERRY ANNETTE MCNEIL			AGE (At time of this birth) 26	STATE OF BIRTH (If not in U.S.A., name country) SOUTH CAROLINA		
MOTHER	RESIDENCE-STATE WV	COUNTY MERCER	CITY, TOWN OR LOCATION PRINCETON	STREET & NUMBER OF RESIDENCE #15 COLONIAL HILLS APTS ATHENS RD.		INSIDE CITY LIMITS (Specify Yes or No) YES	
	6b. (Signature) <i>[Signature]</i> FATHER-NAME FIRST MIDDLE LAST MICHAEL ANTHONY SCOTT			AGE (At time of this birth) 26	STATE OF BIRTH (If not in U.S.A., name country) ALABAMA		
FATHER	7. MOTHER'S MAILING ADDRESS - If same as above, enter Zip Code only 24740			DATE RECEIVED BY REGISTRAR (Month, Day, Yr.) 11-18-88			
	8. I certify that the personal information provided on this certificate is correct to the best of my knowledge and belief (Signature of Parent or other informant) 9. (Signature) TERRY ANNETTE SCOTT			RELATION TO CHILD MOTHER			

DEATH UNDER ONE YEAR OF AGE
Enter State File Number of death certificate for this child

MULTIPLE BIRTHS
enter State File Number for mate(s)
LIVE BIRTH(S)
FETAL DEATH(S)

Exhibit C

THIS TAX BILL DOES NOT REFLECT ANY TAXES YOU MIGHT OWE FOR PREVIOUS YEARS
 COMBINED TAXES FOR: CHARLESTON COUNTY - WIDE ENTITIES AND 1-5 TOWN OF AWENDAW
 REAL PROPERTY TAXES FOR PERIOD COMMENCING 01-01-2018

TAX YEAR	BILL DATE	BILL NUMBER	DISTRICT	ASSESSMENT RATIO	APPRAISAL	ASSESSMENT	MILLAGE	TOTAL TAX
2018	10-01-2018	7625488	1-5	OT6	52,900	3,180	274.5	\$872.91
PROPERTY DESCRIPTION								
BUILDINGS	PARCEL ID	ACRES	MORTGAGE CODE/ID		COUNTY SALES TAX CREDIT			-47.61
3	6610000164	1.60			MUNICIPAL SALES TAX CREDIT			-35.44
					AMOUNT PAID			\$-789.86
1109 PORCHER SCHOOL RD SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD  TERRY SCOTT 1619 RODEO DRIVE VIRGINIA BEACH VA 23464								
PAY THIS AMOUNT ON OR BEFORE 01-15-2019								\$0.00

YOU CAN PAY YOUR TAXES ONLINE AT www.charlestoncounty.org

IMPORTANT INFORMATION ON BACK OF THIS BILL

DISTRIBUTION OF YOUR TAX DOLLARS

MILLS	TAX DOLLARS	GOVERNMENT AGENCY	PERCENTAGE OF TAX
44.7	94.54	COUNTY GOVERNMENT OPERATING	
6.1	19.40	COUNTY GOVERNMENT BONDS (958-4640)	14.43
123.2	391.78	CCSD OPERATING	
28.0	89.04	CCSD BONDS (743-2552)	60.87
4.3	13.67	PARKS & RECREATION OPERATING	
1.8	5.72	PARKS & RECREATION BONDS (762-2172)	2.45
1.9	6.04	TRIDENT TECHNICAL COLLEGE OPERATING	
1.0	3.18	TRIDENT TECHNICAL COLLEGE BONDS (574-6111)	1.17
26.5	48.83	TOWN OF AWENDAW (928-3100)	6.18
37.0	117.66	AWENDAW MCCLELLANVILLE CONSOLIDATED FPD (958-4640)	14.90
274.5	789.86	TOTAL TAXES	100.00
	789.86	PAY THIS AMOUNT	

TEAR AT PERFORATION AND RETURN BOTTOM PORTION WITH PAYMENT

PROPERTY DESCRIPTION
 PARCEL ID: 6610000164
 109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B
 SITE NAME -AND S SIDE PORCHER SCHOOL RD



TAX BILL DATE: 10/1/2018 12:00:00AM
 BILL NUMBER: 7625488
 FOR PERIOD COMMENCING 01-01-2018

AMOUNT DUE ON OR AFTER	
01-16-2019	*****0.00
02-04-2019	*****0.00
03-18-2019	*****0.00

PAY YOUR TAXES ONLINE AT: www.charlestoncounty.org

IF PAYING ON OR BEFORE 01-15-2019

AMOUNT \$0.00

U.S. DOLLARS ONLY


MAILING
 ADDRESS
 CHANGE

Make Payments To:
 CHARLESTON COUNTY TREASURER
 PO BOX 878
 CHARLESTON, SC 29402

EMAIL

Exhibit D

THIS TAX BILL DOES NOT REFLECT ANY TAXES YOU MIGHT OWE FOR PREVIOUS YEARS
 COMBINED TAXES FOR: CHARLESTON COUNTY - WIDE ENTITIES AND 1-5 TOWN OF AWENDAW
 REAL PROPERTY TAXES FOR PERIOD COMMENCING 01-01-2019

TAX YEAR	BILL DATE	BILL NUMBER	DISTRICT	ASSESSMENT RATIO	APPRAISAL	ASSESSMENT	MILLAGE	TOTAL TAX
2019	10-01-2019	8440223	1-5	OT6	52,900	3,180	278.9	\$886.90
PROPERTY DESCRIPTION								
BUILDINGS	PARCEL ID	ACRES	MORTGAGE CODE/ID					
3	6610000164	1.60						
1109 PORCHER SCHOOL RD SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD  TERRY SCOTT 1619 RODEO DRIVE VIRGINIA BEACH VA 23464					COUNTY SALES TAX CREDIT -47.61 MUNICIPAL SALES TAX CREDIT -33.33 PENALTY 24.18 AMOUNT PAID \$-830.14 PAY THIS AMOUNT ON OR BEFORE 01-15-2020 \$0.00			

YOU CAN PAY YOUR TAXES ONLINE AT www.charlestoncounty.org

IMPORTANT INFORMATION ON BACK OF THIS BILL

DISTRIBUTION OF YOUR TAX DOLLARS

MILLS	TAX DOLLARS	GOVERNMENT AGENCY	PERCENTAGE OF TAX
44.7	94.54	COUNTY GOVERNMENT OPERATING	
6.1	19.40	COUNTY GOVERNMENT BONDS (958-4640)	14.14
126.7	402.91	CCSD OPERATING	
28.0	89.04	CCSD BONDS (743-2552)	61.04
4.3	13.67	PARKS & RECREATION OPERATING	
1.8	5.72	PARKS & RECREATION BONDS (762-2172)	2.41
1.9	6.04	TRIDENT TECHNICAL COLLEGE OPERATING	
1.0	3.18	TRIDENT TECHNICAL COLLEGE BONDS (574-6111)	1.14
26.5	50.94	TOWN OF AWENDAW (928-3100)	6.32
37.9	120.52	AWENDAW MCCLELLANVILLE CONSOLIDATED FPD (958-4640)	14.95
278.9	805.96	TOTAL TAXES	100.00
	805.96	PAY THIS AMOUNT	

TEAR AT PERFORATION AND RETURN BOTTOM PORTION WITH PAYMENT

PROPERTY DESCRIPTION
 PARCEL ID: 6610000164
 1109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B
 SITE NAME -AND S SIDE PORCHER SCHOOL RD



TAX BILL DATE: 10/1/2019 12:00:00AM
 BILL NUMBER: 8440223
 FOR PERIOD COMMENCING 01-01-2019

AMOUNT DUE ON OR AFTER	
01-16-2020	*****0.00
02-02-2020	*****0.00
03-17-2020	*****0.00

PAY YOUR TAXES ONLINE AT: www.charlestoncounty.org

IF PAYING ON OR BEFORE 01-15-2020

AMOUNT \$0.00

U.S. DOLLARS ONLY


Make Payments To:
 CHARLESTON COUNTY TREASURER
 PO BOX 878
 CHARLESTON, SC 29402

MAILING ADDRESS CHANGE _____

EMAIL _____

THIS TAX BILL DOES NOT REFLECT ANY TAXES YOU MIGHT OWE FOR PREVIOUS YEARS
 COMBINED TAXES FOR: CHARLESTON COUNTY - WIDE ENTITIES AND 1-5 TOWN OF AWENDAW
 REAL PROPERTY TAXES FOR PERIOD COMMENCING 01-01-2020

TAX YEAR	BILL DATE	BILL NUMBER	DISTRICT	ASSESSMENT RATIO	APPRAISAL	ASSESSMENT	MILLAGE	TOTAL TAX
2020	10-01-2020	9126818	1-5	OT6	60,835	3,650	263.2	\$960.69

PROPERTY DESCRIPTION					
BUILDINGS	PARCEL ID	ACRES	MORTGAGE CODE/ID		
3	6610000164	1.60		COUNTY SALES TAX CREDIT	-45.63
				MUNICIPAL SALES TAX CREDIT	-37.11
				AMOUNT PAID	\$-877.95
1109 PORCHER SCHOOL RD SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD  TERRY SCOTT 1619 RODEO DRIVE VIRGINIA BEACH VA 23464				PAY THIS AMOUNT ON OR BEFORE 01-15-2021 \$0.00	

YOU CAN PAY YOUR TAXES ONLINE AT www.charlestoncounty.org
 IMPORTANT INFORMATION ON BACK OF THIS BILL

DISTRIBUTION OF YOUR TAX DOLLARS

MILLS	TAX DOLLARS	GOVERNMENT AGENCY	PERCENTAGE OF TAX
41.2	104.75	COUNTY GOVERNMENT OPERATING	
6.1	22.27	COUNTY GOVERNMENT BONDS (958-4640)	14.47
118.6	432.89	CCSD OPERATING	
28.0	102.20	CCSD BONDS (743-2552)	60.95
4.0	14.60	PARKS & RECREATION OPERATING	
1.8	6.57	PARKS & RECREATION BONDS (762-2172)	2.41
1.8	6.57	TRIDENT TECHNICAL COLLEGE OPERATING	
0.7	2.56	TRIDENT TECHNICAL COLLEGE BONDS (574-6111)	1.04
25.6	56.33	TOWN OF AWENDAW (928-3100)	6.42
35.4	129.21	AWENDAW MCCLELLANVILLE CONSOLIDATED FPD (958-4640)	14.72
263.2	877.95	TOTAL TAXES	100.00
	877.95	PAY THIS AMOUNT	

TEAR AT PERFORATION AND RETURN BOTTOM PORTION WITH PAYMENT

PROPERTY DESCRIPTION
 PARCEL ID: 6610000164
 1109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B
 SITE NAME -AND S SIDE PORCHER SCHOOL RD



TAX BILL DATE: 10/1/2020 12:00:00AM
 BILL NUMBER: 9126818
 TAX PERIOD COMMENCING 01-01-2020

AMOUNT DUE ON OR AFTER	
01-16-2021	*****0.00
02-02-2021	*****0.00
03-17-2021	*****0.00

PAY YOUR TAXES ONLINE AT: www.charlestoncounty.org

IF PAYING ON OR BEFORE 01-15-2021

AMOUNT \$0.00


U.S. DOLLARS ONLY

Make Payments To:
 CHARLESTON COUNTY TREASURER
 PO BOX 878
 CHARLESTON, SC 29402

MAILING ADDRESS CHANGE _____

EMAIL _____

THIS TAX BILL DOES NOT REFLECT ANY TAXES YOU MIGHT OWE FOR PREVIOUS YEARS
 COMBINED TAXES FOR: CHARLESTON COUNTY - WIDE ENTITIES AND 1-5 TOWN OF AWENDAW
 REAL PROPERTY TAXES FOR PERIOD COMMENCING 01-01-2021

TAX YEAR	BILL DATE	BILL NUMBER	DISTRICT	ASSESSMENT RATIO	APPRAISAL	ASSESSMENT	MILLAGE	TOTAL TAX
2021	10-01-2021	10241063	1-5	OT6	82,300	4,940	269.0	\$1,328.86
PROPERTY DESCRIPTION					COUNTY SALES TAX CREDIT -71.60			
BUILDINGS	PARCEL ID	ACRES	MORTGAGE CODE/ID		MUNICIPAL SALES TAX CREDIT -46.91			
3	6610000164	1.60			AMOUNT PAID \$-1,210.35			
1109 PORCHER SCHOOL RD SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD  TERRY SCOTT 1619 RODEO DRIVE VIRGINIA BEACH VA 23464					PAY THIS AMOUNT ON OR BEFORE 01-18-2022 \$0.00			

YOU CAN PAY YOUR TAXES ONLINE AT www.charlestoncounty.org

IMPORTANT INFORMATION ON BACK OF THIS BILL

DISTRIBUTION OF YOUR TAX DOLLARS

MILLS	TAX DOLLARS	GOVERNMENT AGENCY	PERCENTAGE OF TAX
41.2	131.93	COUNTY GOVERNMENT OPERATING	
6.1	30.13	COUNTY GOVERNMENT BONDS (958-4640)	13.39
123.7	611.08	CCSD OPERATING	
28.0	138.32	CCSD BONDS (743-2552)	61.92
4.0	19.76	PARKS & RECREATION OPERATING	
1.8	8.89	PARKS & RECREATION BONDS (762-2172)	2.37
1.8	8.89	TRIDENT TECHNICAL COLLEGE OPERATING	
0.7	3.46	TRIDENT TECHNICAL COLLEGE BONDS (574-6111)	1.02
26.3	83.01	TOWN OF AWENDAW (928-3100)	6.86
35.4	174.88	AWENDAW MCCLELLANVILLE CONSOLIDATED FPD (958-4640)	14.45
269.0	1,210.35	TOTAL TAXES	100.00
	1,210.35	PAY THIS AMOUNT	

TEAR AT PERFORATION AND RETURN BOTTOM PORTION WITH PAYMENT

PROPERTY DESCRIPTION
 PARCEL ID: 6610000164
 109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B
 SITE NAME -AND S SIDE PORCHER SCHOOL RD

*** CORRECTED BILL PER ASSESSOR ***



AX BILL DATE: 10/1/2021 12:00:00AM
 BILL NUMBER: 10241063
 TAX PERIOD COMMENCING 01-01-2021

AMOUNT DUE ON OR AFTER	
01-19-2022	*****0.00
02-02-2022	*****0.00
03-17-2022	*****0.00

PAY YOUR TAXES ONLINE AT: www.charlestoncounty.org

IF PAYING ON OR BEFORE 01-18-2022

AMOUNT \$0.00

U.S. DOLLARS ONLY

Make Payments To:

CHARLESTON COUNTY TREASURER
 PO BOX 878
 CHARLESTON, SC 29402

MAILING ADDRESS CHANGE

EMAIL ADDRESS

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 COMBINED TAXES FOR: CHARLESTON COUNTY - WIDE ENTITIES AND 1-5 TOWN OF AWENDAW
 REAL PROPERTY TAXES FOR PERIOD COMMENCING 01-01-2022

TAX YEAR	BILL DATE	BILL NUMBER	DISTRICT	ASSESSMENT RATIO	APPRAISAL	ASSESSMENT	MILLAGE	TOTAL TAX
2022	10-01-2022	10997389	1-5	OT6	82,300	4,940	275.3	\$1,359.98

PROPERTY DESCRIPTION					
BUILDINGS	PARCEL ID	ACRES	MORTGAGE CODE/ID		
3	6610000164	1.60		COUNTY SALES TAX CREDIT	-89.71
				MUNICIPAL SALES TAX CREDIT	-41.15
				AMOUNT PAID	\$-1,229.12

1109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME
 -AND S SIDE PORCHER SCHOOL RD



TERRY SCOTT
 1619 RODEO DRIVE
 VIRGINIA BEACH VA 23464

PAY THIS AMOUNT ON OR BEFORE 01-17-2023 \$0.00

YOU CAN PAY YOUR TAXES ONLINE AT www.charlestoncounty.org

IMPORTANT INFORMATION ON BACK OF THIS BILL

DISTRIBUTION OF YOUR TAX DOLLARS

MILLS	TAX DOLLARS	GOVERNMENT AGENCY	PERCENTAGE OF TAX
41.2	113.82	COUNTY GOVERNMENT OPERATING	
6.1	30.13	COUNTY GOVERNMENT BONDS (958-4640)	11.71
130.0	642.20	CCSD OPERATING	
28.0	138.32	CCSD BONDS (743-2552)	63.50
4.0	19.76	PARKS & RECREATION OPERATING	
1.8	8.89	PARKS & RECREATION BONDS (762-2172)	2.33
1.8	8.89	TRIDENT TECHNICAL COLLEGE OPERATING	
0.7	3.46	TRIDENT TECHNICAL COLLEGE BONDS (574-6111)	1.00
26.3	88.77	TOWN OF AWENDAW (928-3100)	7.22
35.4	174.88	AWENDAW MCCLELLANVILLE CONSOLIDATED FPD (958-4640)	14.23
275.3	1,229.12	TOTAL TAXES	100.00
	1,229.12	PAY THIS AMOUNT	

TEAR AT PERFORATION AND RETURN BOTTOM PORTION WITH PAYMENT

PROPERTY DESCRIPTION
 PARCEL ID: 6610000164
 109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B
 SITE NAME -AND S SIDE PORCHER SCHOOL RD



TAX BILL DATE: 10/1/2022 12:00:00AM
 BILL NUMBER: 10997389
 TAX PERIOD COMMENCING 01-01-2022

AMOUNT DUE ON OR AFTER	
01-18-2023	*****0.00
02-02-2023	*****0.00
03-17-2023	*****0.00

PAY YOUR TAXES ONLINE AT: www.charlestoncounty.org

IF PAYING ON OR BEFORE 01-17-2023

AMOUNT \$0.00

U.S. DOLLARS ONLY


Make Payments To:

CHARLESTON COUNTY TREASURER
 PO BOX 878
 CHARLESTON, SC 29402

MAILING
 ADDRESS
 CHANGE

EMAIL
 ADDRESS

THIS TAX BILL DOES NOT REFLECT ANY TAXES YOU MIGHT OWE FOR PREVIOUS YEARS
 COMBINED TAXES FOR: CHARLESTON COUNTY - WIDE ENTITIES AND 1-5 TOWN OF AWENDAW
 REAL PROPERTY TAXES FOR PERIOD COMMENCING 01-01-2023

TAX YEAR	BILL DATE	BILL NUMBER	DISTRICT	ASSESSMENT RATIO	APPRAISAL	ASSESSMENT	MILLAGE	TOTAL TAX
2023	10-01-2023	11768152	1-5	OT6	170,000	10,200	285.6	\$2,913.12
PROPERTY DESCRIPTION								
BUILDINGS	PARCEL ID	ACRES	MORTGAGE CODE/ID					
3	6610000164	1.60						
1109 PORCHER SCHOOL RD SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD  TERRY SCOTT 1619 RODEO DRIVE VIRGINIA BEACH VA 23464					COUNTY SALES TAX CREDIT -185.30 MUNICIPAL SALES TAX CREDIT -81.60 AMOUNT PAID \$-2,646.22 PAY THIS AMOUNT ON OR BEFORE 01-16-2024 \$0.00 YOU CAN PAY YOUR TAXES ONLINE AT www.charlestoncounty.org IMPORTANT INFORMATION ON BACK OF THIS BILL			

DISTRIBUTION OF YOUR TAX DOLLARS

MILLS	TAX DOLLARS	GOVERNMENT AGENCY	PERCENTAGE OF TAX
41.7	240.04	COUNTY GOVERNMENT OPERATING	
5.8	59.16	COUNTY GOVERNMENT BONDS (958-4640)	11.31
138.3	1,410.66	CCSD OPERATING	
26.0	265.20	CCSD BONDS (743-2552)	63.33
4.0	40.80	PARKS & RECREATION OPERATING	
1.8	18.36	PARKS & RECREATION BONDS (762-2172)	2.24
1.8	18.36	TRIDENT TECHNICAL COLLEGE OPERATING	
0.5	5.10	TRIDENT TECHNICAL COLLEGE BONDS (574-6111)	0.89
26.3	186.66	TOWN OF AWENDAW (928-3100)	7.05
39.4	401.88	AWENDAW MCCLELLANVILLE CONSOLIDATED FPD (958-4640)	15.19
285.6	2,646.22	TOTAL TAXES	100.00
	2,646.22	PAY THIS AMOUNT	

TEAR AT PERFORATION AND RETURN BOTTOM PORTION WITH PAYMENT

PROPERTY DESCRIPTION
 PARCEL ID: 6610000164
 109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B
 SITE NAME -AND S SIDE PORCHER SCHOOL RD



AX BILL DATE: 10/1/2023 12:00:00AM
 BILL NUMBER: 11768152
 TAX PERIOD COMMENCING 01-01-2023

AMOUNT DUE ON OR AFTER	
01-17-2024	*****0.00
02-02-2024	*****0.00
03-19-2024	*****0.00

PAY YOUR TAXES ONLINE AT: www.charlestoncounty.org

IF PAYING ON OR BEFORE 01-16-2024

AMOUNT

\$0.00

U.S. DOLLARS ONLY


Make Payments To:

CHARLESTON COUNTY TREASURER
 PO BOX 878
 CHARLESTON, SC 29402

MAILING ADDRESS CHANGE

EMAIL ADDRESS

THIS TAX BILL DOES NOT REFLECT ANY TAXES YOU MIGHT OWE FOR PREVIOUS YEARS
 COMBINED TAXES FOR: CHARLESTON COUNTY - WIDE ENTITIES AND 1-5 TOWN OF AWENDAW
 REAL PROPERTY TAXES FOR PERIOD COMMENCING 01-01-2024

TAX YEAR	BILL DATE	BILL NUMBER	DISTRICT	ASSESSMENT RATIO	APPRAISAL	ASSESSMENT	MILLAGE	TOTAL TAX
2024	10-01-2024	12514097	1-5	OT6	170,000	10,200	291.1	\$2,969.22
PROPERTY DESCRIPTION					COUNTY SALES TAX CREDIT -153.00			
BUILDINGS					MUNICIPAL SALES TAX CREDIT -79.90			
PARCEL ID								
ACRES								
MORTGAGE CODE/ID								
3	6610000164	1.60						
1109 PORCHER SCHOOL RD SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD  TERRY SCOTT 1619 RODEO DRIVE VIRGINIA BEACH VA 23464					PAY THIS AMOUNT ON OR BEFORE 01-15-2025 \$2,736.32			

YOU CAN PAY YOUR TAXES ONLINE AT www.charlestoncounty.org

IMPORTANT INFORMATION ON BACK OF THIS BILL

DISTRIBUTION OF YOUR TAX DOLLARS

MILLS	TAX DOLLARS	GOVERNMENT AGENCY	PERCENTAGE OF TAX
41.7	272.34	COUNTY GOVERNMENT OPERATING	
6.3	64.26	COUNTY GOVERNMENT BONDS (958-4640)	12.30
145.2	1,481.04	CCSD OPERATING	
23.0	234.60	CCSD BONDS (743-2552)	62.70
4.0	40.80	PARKS & RECREATION OPERATING	
1.8	18.36	PARKS & RECREATION BONDS (762-2172)	2.16
1.8	18.36	TRIDENT TECHNICAL COLLEGE OPERATING	
0.0	0.00	TRIDENT TECHNICAL COLLEGE BONDS (574-6111)	0.67
26.3	188.36	TOWN OF AWENDAW (928-3100)	6.88
41.0	418.20	AWENDAW MCCLELLANVILLE CONSOLIDATED FPD (958-4640)	15.28
291.1	2,736.32	TOTAL TAXES	100.00
	2,736.32	PAY THIS AMOUNT	

TEAR AT PERFORATION AND RETURN BOTTOM PORTION WITH PAYMENT

PROPERTY DESCRIPTION
 PARCEL ID: 6610000164
 109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B
 SITE NAME -AND S SIDE PORCHER SCHOOL RD



TAX BILL DATE: 10/1/2024 12:00:00AM
 BILL NUMBER: 12514097
 TAX PERIOD COMMENCING 01-01-2024

AMOUNT DUE ON OR AFTER	
01-16-2025	*****2,818.41
02-03-2025	*****3,009.95
03-17-2025	*****3,146.77

PAY YOUR TAXES ONLINE AT: www.charlestoncounty.org

IF PAYING ON OR BEFORE 01-15-2025

AMOUNT \$2,736.32

U.S. DOLLARS ONLY

Make Payments To:
 CHARLESTON COUNTY TREASURER
 PO BOX 878
 CHARLESTON, SC 29402

MAILING ADDRESS _____
 CHANGE _____

EMAIL ADDRESS _____

Please clear the cache on your browser if you are seeing duplicate bills.

RETURN PRINT

PROPERTY INFO

Account information

Last Update: 8/6/2025 8:12:51 PM

Parcel Number
6610000164

Alternate Number

Property Type
Real

Owner Information

Current Owner:
SCOTT TERRY
1619 RODEO DRIVE
VIRGINIA BEACH, VA 23464

Location Information

Physical Address:
1109 PORCHER SCHOOL RD
AWENDAW SC 29429

TAG#
1-5 TOWN OF AWENDAW

Legal Description

Subdivision Name -MIDDLETON PT Description -LOT 1-B Site Name -AND S SIDE PORCHER SCHOOL RD

Tax Bills

PERIOD	DUE DATE	TAX	PENALTY	INTEREST	FEES	TOTAL PAID	AMOUNT DUE	STATUS
2025	1/15/2025	\$2,736.32	\$0.00	\$0.00	\$0.00	(\$2,736.32)	\$0.00	Paid
2024	1/16/2024	\$2,646.22	\$0.00	\$0.00	\$0.00	(\$2,646.22)	\$0.00	Paid
2023	1/17/2023	\$1,229.12	\$0.00	\$0.00	\$0.00	(\$1,229.12)	\$0.00	Paid
2022	1/18/2022	\$1,210.35	\$0.00	\$0.00	\$0.00	(\$1,210.35)	\$0.00	Paid

RETURN PRINT

PROPERTY INFO

South Carolina Statute 12-37-3150(A) 8

(8) a transfer of an ownership interest in a single transaction or as a part of a series of related transactions within a twenty-five year period in a corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity if the ownership interest conveyed is more than fifty percent of the corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity. This provision does not apply to transfers that are not subject to federal income tax, as provided in subsection (B)(1), including, but not limited to, transfers of interests to spouses. The corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity shall notify the applicable property tax assessor on a form provided by the Department of Revenue not more than forty-five days after a conveyance of an ownership interest that constitutes an assessable transfer of interest or transfer of ownership under this item. Failure to provide this notice or failure to provide accurate information of a transaction required to be reported by this subitem subjects the property to a civil penalty of not less than one hundred nor more than one thousand dollars as determined by the assessor. This penalty is enforceable and collectible as property tax and is in addition to any other penalties that may apply. Failure to provide this notice is a separate offense for each year after the notice was required;

STATE OF SOUTH CAROLINA ADMINISTRATIVE LAW COURT

Terry Scott,

Petitioner,

vs.

Charleston County Assessor,

Respondent.

Docket No. 25-ALJ-17-0077-CC

ORDER GRANTING MOTION FOR
SUMMARY JUDGMENT

STATEMENT OF THE CASE

This matter is before the South Carolina Administrative Law Court ("Court" or "ALC") pursuant to a Request for a Contested Case Hearing filed by Petitioner Terry Scott ("Petitioner").¹ Petitioner challenges the March 3, 2025 decision of the Charleston County Board of Assessment Appeals in which it concurred with the reassessment and valuation determinations of the Assessor ("Respondent" or "Assessor").²³ The subject property is 1109 Porcher School Road, Awendaw, South Carolina ("Property").

Petitioner filed her Request for a Contested Case on April 1, 2025. This matter was assigned to the undersigned on April 11, 2025. On April 29, 2025, the Court issued an Order for Prehearing Statements which were subsequently filed by the parties. Respondent filed a Motion for Summary Judgment and Petitioner filed a response in opposition.³

¹ The Court has jurisdiction of this matter pursuant to S.C. Code Ann. 1-23-600 (Supp. 2024) and 12-60-2540 (2014).

² While this matter reaches the Court somewhat in the posture of an appeal, the proceeding before the Court is a de novo contested case hearing. See *Richland Cnty. Assessor v. Hull*, 408 S.C. 405, 406, 759 S.E.2d 745, 746 (2014) (memorandum opinion adopting standard set forth in *Reliance Ins. Co. v. Smith*, 327 S.C. 528, 489 S.E.2d 674 (Ct. App. 1997)); *Smith v. Newberry Cnty. Assessor*, 350 S.C. 572, 577, 567 S.E.2d 501, 504 (Ct. App. 2002) ("When a tax assessment case reaches the AL[C] in this posture[, upon appeal from a county board decision], the proceeding in front of the AL[C] is a de novo hearing."); see also *Reliance*, 327 S.C. at 534, 489 S.E.2d at 677 ("[When] a case involving a property tax assessment reaches the AL[C] in the posture of an appeal, the AL[C] is not sitting in an appellate capacity and is not restricted to a review of the decision below. Instead, the proceeding before the AL[C] is in the nature of a de novo hearing.")

³ Respondent's motion was not mailed to the Court until June 23, 2025 and thus was not filed until that date. However, Petitioner received the motion prior to that date and filed her response on June 18, 2025.

Exhibit F

For the reasons set forth below, the Court hereby grants the Respondent's motion for summary judgment.

FILED
07/07/2025
SC Admin. Law Court

BACKGROUND⁴

On February 18, 2020, James McNeil conveyed the Property to Petitioner, as sole grantee, by a deed subsequently recorded in Charleston County Register of Deed's Office in deed book 0875 at page 896 on April 22, 2020. On July 29, 2022, Petitioner executed a quit claim deed as the sole grantor and conveyed title to herself, Shelia V. Powell, Emma Huger, and Dorian Doles as joint tenants with right of survivorship and not as tenants in common. That deed was subsequently recorded in Charleston County Register of Deed's Office in deed book 0033 at page 593 on August 25, 2022. James McNeil was the Petitioner's father. Shelia Powell and Emma Huger are Petitioner's siblings. Dorian Doles is Petitioner's daughter.

The Respondent considered the 2022 deed to be an assessable transfer of interest ("ATI") pursuant to the South Carolina Real Property Valuation Reform Act. S.C. Code Ann. 12-373 1 10, et seq. (2014). Respondent's records showed the Property having a market value of \$82,300 for tax years 2021 and 2022. Upon learning of the 2022 deed, the Respondent appraised the Property and determined a market value of \$170,000 as of December 31, 2022.

Petitioner appealed that determination to the Charleston County Board of Assessment Appeal which concurred with the valuation decision on March 3, 2025. In its written decision, the Board summarized the presentation it received from Respondent's Senior Staff Appraiser

⁴ This summary of relevant facts is derived from undisputed facts contained in the prehearing statements or the motion and return filed by the parties, including exhibits.

and indicated that Assessor had relied upon sections "12-37-3150(A)8 and 12-37-3150(B)(10) to support her reason for the Assessable Transfer of Interest." The Board also summarized Petitioner's presentation, providing, in part, that:

there was no change in ownership that warranted a reassessment based on State Statute 12-31-3150(B)15. She argued she only added family members to her deed and there was no monetary consideration. She provided previous tax information to show increase in value and family obituary.

Petitioner filed a request for a contested case with the Court on April 1, 2025. Petitioner asserted therein that the new property assessment should be invalidated because the Assessor illegally applied subsection 12-37-3150(A)(8) as the basis on which the property was reassessed.

According to Petitioner, this statute applies solely to corporations and business. It does not apply,

Petitioner argues, to the transfer at hand because this transfer involved a conveyance between family members. Petitioner asserted a similar argument in her Prehearing Statement.

DISCUSSION

1. Summary Judgment Standard.

The South Carolina Rules of Civil Procedure may be applied in the Administrative Law Court at the discretion of the Administrative Law Judge. SCALC Rule 68. The South Carolina Rules of Civil Procedure in turn authorize the entry of summary judgment pursuant to Rule 56. The purpose of summary judgment is to expedite the disposition of cases which do not require the services of a fact finder. *Singleton v. Sherer*, 377 S.C. 185, 198, 659 S.E.2d 196, 203 (Ct. App. 2008).

Summary judgment is a drastic remedy which should be cautiously invoked so that a litigant is not improperly deprived of a trial on disputed factual issues. *Madison ex rel. Bryant v. Babcock Center, Inc.*, 371 S.C. 123, 134, 638 S.E.2d 650, 655 (2006), rehearing denied. Summary judgment is not appropriate where further inquiry into the facts of the case is desirable to clarify the application of the law. *Middleborough Horizontal Prop. Regime Council*

of Co—Owners v. Montedison s.p.A., 320 S.C. 470, 479, 465 S.E.2d 765, 771 (Ct.App.1995) (citing Baugus v. Wessinger, 303 S.C. 412, 401 S.E.2d 169 (1991)). "Even when there is no dispute as to evidentiary facts, but only as to the conclusions or inferences to be drawn from them, summary judgment should be denied." Nelson v. Charleston County Parks & Recreation Comm'n, 362 S.C. 1, 4, 605 S.E.2d 744, 746 (Ct.App.2004).

However, when plain, palpable, and indisputable facts exist on which reasonable minds cannot differ, summary judgment should be granted. USAA Prop. & Cas. Ins. Co. v. Clegg, 377 S.C. 643, 653, 661 S.E.2d 791, 796 (2008). The existence of a mere scintilla of evidence in support of the nonmoving party's position is not sufficient to overcome a motion for summary judgment. Kitchen Planners, LLC v. Freeman, 440 S.C. 456, 463, 892 S.E.2d 297, 301 (2023). Summary judgment is proper when there is no genuine issue as to any material fact and the moving party is entitled to judgment as a matter of law. Rule 56(c), SCRCP. The evidence and all reasonable inferences must be viewed in the light most favorable to the non-moving party. Knight v. Austin, 396 S.C. 518, 522, 722 S.E.2d 802, 804 (2012).

II. Respondent's Motion for Summary Judgment

Respondent argues that there is no dispute that a quitclaim deed which conveyed interests in the Property to its current owners was filed in 2022, and that transfer by way of a quit claim deed constitutes an ATI as a matter of law pursuant to section 12-37-3150(A)(1). Further, Respondent asserts Petitioner does not qualify for the exception provided in section 12-373150(B)(15). Consequently, the Respondent contends that it is entitled to summary judgment in this matter, and that the Property should be assessed at \$170,000.

Petitioner argues that section 12-37-3150(A)(8) was improperly and/or illegally applied. Petitioner also alleges gross negligence.⁵

III. Analysis

As a preliminary matter, the Court agrees with Petitioner that the statute initially cited by the Assessor does not authorize a reassessment of the Property. That section provides in relevant part that:

(A) For purposes of determining when a parcel of real property must be appraised, an assessable transfer of interest in real property includes, but is not limited to, the following . . .

(8) a transfer of an ownership interest in a single transaction or as a part of a series of related transactions within a twenty-five

year period in a corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity if the ownership interest conveyed is more than fifty percent of the corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity. This provision does not apply to transfers that are not subject to federal income tax, as provided in subsection (B)(1), including, but not limited to, transfers of interests to spouses. The corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity shall notify the applicable property tax assessor on a form provided by the Department of Revenue not more than forty-five days after a conveyance of an ownership interest that constitutes an assessable transfer of interest or transfer of ownership under this item.

S.C. Code Ann. 12-37-3150(A)(8). As Petitioner argues, this section applies to transfers of ownership interests in corporate entities or partnerships rather than a transfer of title between family members.

⁵ While Petitioner's opposition to summary judgment states that there are disputes of material fact, her arguments appear to be wholly legal in nature.

However, the fact that the Assessor cited an inapplicable statute plays little role in the outcome of this case. This matter reaches the Court somewhat in the posture of an appeal, but the proceeding before the Court is a contested case hearing. S.C. Code Ann. 12-60-2540(A) ("[w]ithin thirty days after the date of the board's written decision, a property taxpayer or county assessor may appeal a property tax assessment made by the board by requesting a contested case hearing before the Administrative Law Court in accordance with the rules of the Administrative Law Court") (emphasis added).

A contested case hearing is a de novo proceeding. See *Hull*, 408 S.C. at 406, 759 S.E.2d at 746 (memorandum opinion adopting standard set forth in *Reliance Ins. Co. v. Smith*, 327 S.C. 528, 489 S.E.2d 674 (Ct. App. 1997)); *Smith*, 350 S.C. at 577, 567 S.E.2d at 504 ("When a tax assessment case reaches the AL[C] in this posture[, upon appeal from a county board decision], the proceeding in front of the AL[C] is a de novo hearing."); see also *Reliance*, 327 S.C. at 534, 489 S.E.2d at 677 ("[When] a case involving a property tax assessment reaches the AL[C] in the posture of an appeal, the AL[C] is not sitting in an appellate capacity and is not restricted to a review of the decision below. Instead, the proceeding before the AL[C] is in the nature of a de novo hearing."). A trial "de novo" is new trial or retrial had in which the whole case is tried as if no trial whatsoever had been had in the first instance." *Nat'l Health*

Corp. v. S.C. Dep't of Health & Env't Control, 298 S.C. 373, 379 at n. L, 380 S.E.2d 841, 844 at n. 1 (Ct. App. 1989) (citing Black's Law Dictionary, 5th Ed., (1979)).

Because this proceeding is de novo, the Court's role is not to reverse errors below but instead to conduct a wholly new hearing in which either party may argue as it pleases. Assessor asserts here that, notwithstanding an error below, application of the correct statute reveals that the transfer of the Property by Petitioner was in fact an assessable transfer of interest authorizing the Assessor to reassess the Property. It is this question which the Court must address. As explained herein, the Court agrees with Respondent that Petitioner's 2022 deed is a conveyance constituting an ATI under the South Carolina Real Property Valuation Reform Act, thereby authorizing reassessment. Further, the Court agrees with Respondent that the exception contained in section 12-37-3150(B)(15) does not apply.

The South Carolina General Assembly adopted the South Carolina Real Property Valuation Reform Act to establish a new framework for the valuation of real property for tax purposes. The Act specifies when real property can be appraised / assessed, how tax assessments are determined, and when exceptions to reappraisal / reassessment may exist. See generally, S.C. Code Ann. 1237-3110, et seq. Normally, real property will only be reassessed in a five-year cycle unless an intervening ATI occurs. S.C. Code Ann. 12-37-3140(A) (establishing four situations for determining fair market value: base year, December 31 of ATI year, appeal determination, or countywide reassessment).

The outcome of this case turns on interpretation of the ATI statute. "The cardinal rule of statutory interpretation is to ascertain and effectuate the intention of the legislature." *Sloan v. Hardee*, 371 S.C. 495, 498, 640 S.E.2d 457, 459 (2007). In doing so, courts "must give the words found in the statute their plain and ordinary meaning without resort to subtle or forced construction to limit or expand the statute's operation." *CFRE, LLC v. Greenville Cnty. Assessor*, 395 S.C. 67, 74, 716 S.E.2d 877, 881 (2011) (internal quotations and citation omitted). In the absence of ambiguity, the Court will apply the literal meaning of the relevant words. *Id.*

The Act defines "assessable transfer of interest" as "a transfer of an existing interest in real property that subjects the real property to appraisal. For purposes of this definition, an existing interest in real property includes life estate interests." S.C. Code Ann. 12-37-3130(4). Further on, the Act includes the following section:

SECTION 12-37-3150. Determining when to appraise parcel of real property.

(A) For purposes of determining when a parcel of real property must be appraised, an assessable transfer of interest in real property includes, but is not limited to, the following:

(l) a conveyance by deed;

An assessable transfer of interest resulting in the appraisal required pursuant to this article occurs at the time of execution of the instruments directly resulting in the transfer of interest and without regard as to whether or not the applicable instruments are recorded. Failure to record instruments resulting in a transfer of interest gives rise to no inference as to whether or not an assessable transfer of interest has occurred.

(B) An assessable transfer of interest does not include:

(15) a transfer of a fractional interest between family members for zero monetary consideration, or a de minimis monetary consideration, whereby both the grantor and the grantee owned an interest in the property prior to the transfer. For purposes of this item, a family member includes a spouse, parent, brother, sister, child, grandparent, or grandchild.

S.C. Code Ann. S 12-37-3150(A) (emphasis added).

After review of the undisputed evidence and applicable legal authorities, the Court concludes that the Assessor is correct. Petitioner executed a deed by which the real property interest in the Property was conveyed to herself, her two siblings, and her daughter on July 29, 2022. *Milton P. Demetre Family Ltd P 'ship v. Beckman*, 413 S.C. 38, 55, 773 SE2d 596, 605 (Ct. App. 2014) ("[a] quitclaim deed is a lawful means of conveying title"); *Mulherin-Howell v. Cobb*, 362 S.C. 588, 601, 608 S.E.2d 587, 594 (Ct. App. 2005) ("[a] quitclaim deed does not guarantee the quality of title, but only conveys that which the grantor may lawfully convey"). Consequently, section 12-37-3150(A)(1) provides that this conveyance by deed was an ATI that required reappraisal by Respondent. Transfer of an interest by a quitclaim deed is therefore "a conveyance by deed" and falls squarely within the statutory definition of an ATI. Additionally, to the extent Petitioner argues, in part, for the application of the ATI exemption in section 12-37-3150(B)(15), she concedes that a conveyance of real property interest has occurred.

Next, Petitioner asserts that the ATI exemption in section 12-37-3150(B)(15) applies. The exception applies where "a transfer of a fractional interest between family members" occurs and "both the grantor and the grantee" must have "owned an interest in the property prior to the transfer." *Id.* While three grantees had no interest in the Property prior to the

transfer, Petitioner argues that the statute's requirement is nevertheless satisfied because she had an interest in the property before the transfer and she is both a grantor and a grantee. This argument essentially converts the requirement that the transfer be one "whereby both the grantor and the grantee" owned an interest in the property prior to the transfer, to one "whereby both a grantor and a grantee" owned an interest prior to the transfer.

The Court does not construe the statute in this manner. The statute is expressed in the singular ("the" grantor and "the" grantee), and the circumstance envisioned by the statute is therefore one in which all grantors and all grantees would have an interest in the property prior to the transfer. Reading the statute as Petitioner suggests would negate this requirement. Additionally, the Court rejects any implication that because the statute is phrased in the singular it did not contemplate or address situations in which more than one grantor or grantee might be involved. South Carolina Code section 2-7-30 specifically provides that "any . . . word importing the singular number used in any act or joint resolution shall be held to include the plural and to include firms, companies, associations, and corporations and all words in the plural shall apply also to the singular in all cases in which the spirit and intent of the act or joint resolution may require it." S.C. Code Ann. S 2-7-30 (Supp. 2024).

The 2020 deed to Petitioner from her father, which Petitioner submitted with her return to the motion, designates her as the sole grantee. Additionally, the 2022 deed again lists Petitioner as the sole grantor. Finally, in her return to the motion, she asserts the Property "was willed to me by my father James McNeil in December of 2019." Although the 2020 deed appears to have been a conveyance during Mr. McNeil's lifetime, rather than one from his estate, Petitioner makes no suggestion that the Property belonged to anyone other than herself during the time between the 2020 deed and the 2022 deed. Therefore, Petitioner and her fellow grantees cannot satisfy the requirement of the grantors and grantees owing an interest in the property prior to the 2022 transfer. The ATI exemption in section 12-37-3150(B)(15) does not apply to Petitioner with respect to the 2022 transfer of title on the Property.

Finally, while Petitioner disputes the propriety of a new assessment, she has not challenged the amount of the new appraised value. Accordingly, the Court concludes the 2022 deed constituted an ATI supporting the Assessor's office reappraisal as of December 31, 2022

in the amount of \$170,000⁵ and that Petitioner was not entitled to the ATI exemption in section 12-37-3150(B)(15).

ORDER

IT IS THEREFORE ORDERED that the Respondent's motion for summary judgment is GRANTED.

AND IT IS SO ORDERED.



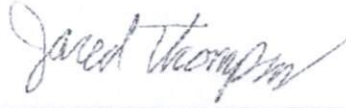
The Honorable Robert L. Reibold
Administrative Law Judge

July 7, 2025
Columbia, South Carolina

⁵ The Court makes no determination regarding the applicability or availability of the exemption provided in S.C. Code section 12-37-3135(B)(2014).

CERTIFICATE OF SERVICE

I, Jared Thompson, hereby certify that I have on this date served this order upon all parties to this cause by depositing a copy hereof in the United States mail, postage paid, or by electronic mail, to the address provided by the party(ies) and/or their attorney(s).



Jared Thompson
Judicial Law Clerk

July 7, 2025
Columbia, South Carolina